

**DECLARATION AND POWER OF ATTORNEY**

Attorney's Docket No. P02746

As the below-named inventors, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled "**VEHICLE ACCESSORY SYSTEM**", the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the said specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 C.F.R. 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT International filing date of the continuation-in-part application.

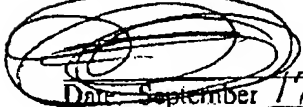
I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further, that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Sec. 1001 of Title 18 of the U.S. Code, and that willful false statements may jeopardize the validity of the application or of any patent issued thereon.

**POWER OF ATTORNEY:** As a named inventor, I hereby appoint MARTIN L. STONEMAN (18,147) and all practitioners associated with Customer Number 28548, to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

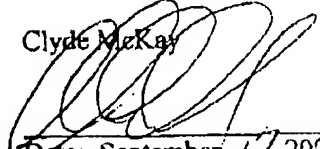
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